



DON HUFFINES
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

October 2, 2026

To: International Fuel Tax Association, Inc.

From: Texas Comptroller of Public Accounts

Date: October 2, 2026

Subject: Disaster Declaration Effective September 28, 2026

The Governor of the State of Texas, Greg Abbott issued a disaster declaration on September 28, 2026. The disaster declaration temporarily suspended specific sections of Chapter 162 related to dyed diesel: 162.231, 162.232, 162.233, 162.235, 162.402(a)(6), and 162.403(6)–(7). These sections govern notice requirements for sellers, prohibit taxable on-highway use of dyed diesel, and establish related civil and criminal penalties. The suspension affects enforcement of these provisions but does *not* change licensure, reporting obligations, or the taxability rules for dyed diesel used in a taxable manner.

Below is information for reporting dyed diesel purchased tax-free including a screenshot of the IFTA Texas return:

1. ■ Indicate the appropriate fuel type for this supplement (CHECK ONLY ONE - Use a separate IFTA Report Supplement, Form 56-102, for each fuel type.)										
☐ 01 - Diesel ☐ 02 - Gasoline ☐ 03 - Ethanol ☐ 04 - Propane (LPG) ☐ 05 - Compressed Natural Gas (CNG) ☐ OTHER (See instructions)										
A. Total IFTA miles (Whole miles)		B. Total Non-IFTA miles (Whole miles)		C. Total miles (Item A + Item B)		D. Total gallons purchased (IFTA and non-IFTA)		E. Average fleet MPG (Item C ÷ Item D)		
■		■		■		■		■		
F. ■ Juris. ID CODES	G. ■ Total IFTA Miles (Whole miles)	I. ■ Taxable Miles (Whole miles)	J. ■	K. ■ Taxable Gallons (I ÷ E)	L. ■ Purchased Gallons (Whole gallons)	M. ■ Not Taxable Gallons (K - L)	N. ■ Tax Rate	O. ■ Tax/≤Credit> Due (M x N)	P. ■ Interest Due	Q. ■ Total Due (O + P)

Any dyed diesel purchased tax-free from an IFTA license holder in Texas should be included in Total Gallons Purchased (highlighted in yellow) in order to calculate an accurate MPG but should not be included Purchased Gallons (circled in red) for Texas.

Sincerely,

Texas Comptroller of Public Accounts

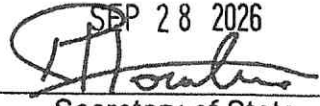


GOVERNOR GREG ABBOTT

September 28, 2026

The Honorable Robert S. Howden
Secretary of State
State Capitol, Room 1E.8
Austin, Texas 78701

FILED IN THE OFFICE OF THE
TEXAS SECRETARY OF STATE
11:25 AM O'CLOCK

SEP 28 2026

Secretary of State

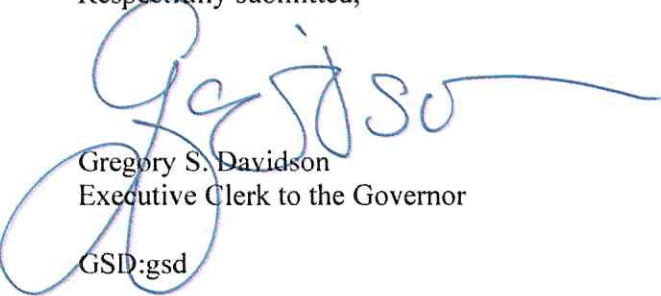
Dear Secretary Howden:

Pursuant to his powers as Governor of the State of Texas, Greg Abbott has issued the following:

A proclamation certifying that the shortage of diesel fuel poses an imminent threat or occurrence of harm to the public health and safety in the State of Texas and, pursuant to Section 418.014 of the Texas Government Code, do hereby declare a state of disaster for all Texas counties.

The original proclamation is attached to this letter of transmittal.

Respectfully submitted,


Gregory S. Davidson
Executive Clerk to the Governor

GSD:gsd

Attachment

PROCLAMATION

BY THE

Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

WHEREAS, the global refining output of diesel fuel has been reduced by approximately ten percent since the Russian Federation banned the export of diesel fuel in early July 2026; and

WHEREAS, ongoing shipping and refining disruptions in other foreign conflicts, including attacks against oil tankers passing through critical maritime shipping routes, have further reduced supply; and

WHEREAS, the United States Energy Information Administration (EIA) has noted that such foreign conflicts have “dramatically reduced the availability of oil supplies to global markets” and “had cascading effects across oil supply chains”; and

WHEREAS, the EIA predicts that “constraints to exporting oil from the Middle East will persist through the end of the year, which keeps crude oil production in the region below pre-conflict averages until the second quarter of 2027”; and

WHEREAS, diesel and distillate reserve levels in the United States have now dropped to their lowest seasonal levels since the EIA first began recording and tracking such data in 1982; and

WHEREAS, the EIA forecasts in its September 2026 Short-Term Energy Outlook that United States distillate fuel oil inventories “will remain below the five-year (2021-2025) low through much of 2027”; and

WHEREAS, On January 20, 2025, President Trump declared a national emergency in Executive Order 14156, finding “[a]n affordable and reliable domestic supply of energy is a fundamental requirement for the national and economic security of any nation,” and President Trump has extended this emergency declaration through at least January 20, 2027; and

WHEREAS, as of last week, the average retail price per gallon of diesel fuel exceeds \$5.90 in Texas and has climbed above \$6.50 across the United States; and

WHEREAS, a shortage of diesel fuel will impose harmful effects upon the agriculture and ranching industries by increasing the price per acre to achieve similar yields, reducing investment in farm and ranch machinery, and driving up supply chain expenses; and

WHEREAS, small and independent truckers are seeing dramatic increases in costs due to rising fuel expenses, affecting their abilities to remain in business; and

WHEREAS, the rising price of diesel fuel has resulted in reduced construction spending and increased the overall costs of construction, thereby causing higher prices for consumers; and

WHEREAS, the price of food and other goods and services for all Texans is rising sharply due, in large part, to increased costs of shipping attributable to higher diesel fuel prices; and

WHEREAS, Section 418.011 of the Texas Government Code empowers the Governor to meet and address disasters affecting the State and people of Texas; and

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WHEREAS, Section 418.004(3) of the Texas Government Code defines “disaster” to include a statewide shortage in petroleum, natural gas, or liquid fuel energy supplies that makes emergency measures necessary to reduce demand or allocate supply; and

WHEREAS, Section 418.016 of the Texas Government Code authorizes the Governor to suspend the provisions of certain statutes, including “any regulatory statute prescribing the procedures for conduct of state business or the orders or rules of a state agency if strict compliance with the provisions, orders, or rules would in any way prevent, hinder, or delay necessary action in coping with a disaster”; and

WHEREAS, Section 418.012 of the Texas Government Code authorizes the Governor to issue proclamations that have the force and effect of law; and

WHEREAS, Article IV, Section 10 of the Texas Constitution makes the Governor the sole organ of Texas’ diplomatic affairs, authorized by law to conduct all business between this State and the United States; and

WHEREAS, in previous disasters declared under Chapter 418 of the Texas Government Code, I have, in partnership with the federal government and like other Governors before me, taken steps to suspend regulatory measures, like restrictions on dyed diesel fuel use, weight limits on commercial shipping, and standards for diesel emissions;

NOW, THEREFORE, I, GREG ABBOTT, Governor of the State of Texas, do hereby certify that the shortage of diesel fuel poses an imminent threat or occurrence of harm to the public health and safety in the State of Texas and, pursuant to Section 418.014 of the Texas Government Code, do hereby declare a state of disaster for all Texas counties.

Pursuant to Section 418.012 and 418.016(a) of the Texas Government Code, any regulatory statute prescribing the procedures for conduct of state business or any order or rule of a state agency that would in any way prevent, hinder, or delay necessary action in coping with this disaster shall be suspended or superseded upon written approval of the Office of the Governor.

To that end, I also hereby:

1. Suspend or supersede state restrictions concerning the use of dyed diesel fuel, namely the notice requirements, sales restrictions, prohibitions of use on public highways, and associated penalties described in Sections 162.231, 162.232, 162.233, 162.235, 162.402(a)(6), and 162.403(6)–(7) of the Texas Tax Code, to the extent needed to allow the expanded use of dyed diesel fuel; and
2. Suspend or supersede state permitting requirements related to oversize and overweight vehicles loaded with fuel, agricultural, or timber products, namely those in Chapters 621, 622, and 623 of the Texas Transportation Code and Chapter 219 of Title 43 of the Texas Administrative Code, to the extent necessary to allow such vehicles to carry loads with a gross weight not to exceed 95,000 pounds, subject to restrictions placed by the Office of the Governor and all other restrictions associated with transporting such products, including the prohibition on operating a vehicle on a bridge with a load exceeding the bridge’s weight limitation; and

3. Suspend or supersede all regulations regarding the use of low-emission diesel set forth in Section 114.312 of Title 43 of Texas Administrative Code, to the extent necessary to allow the use of diesel fuels other than low-emission diesel in the counties listed in Section 114.319 of Title 43 of the Texas Administrative Code, and to the extent authorized by the Environmental Protection Agency.

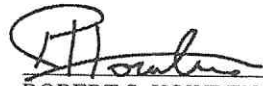
In accordance with the statutory requirements, copies of this proclamation shall be filed with the applicable authorities.



IN TESTIMONY WHEREOF, I have hereunto signed my name and have officially caused the Seal of State to be affixed at my office in the City of Austin, Texas, this the 28th day of September, 2026.


GREG ABBOTT
Governor

ATTESTED BY:


ROBERT S. HOWDEN
Secretary of State

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